

FORM B10 (Official Form 10) (04/05)

United States Bankruptcy Court		Southern	District Of	New York	PROOF OF CLAIM
Name of Debtor		Case Number 05-44481 (RDD)			COPY
Delphi Automotive Systems, LLC		NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): Furukawa Electric North America APD, Inc. and Furukawa Electric Company		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.			
Name and Address where notices should be sent: Michael S. McElwee Varnum, Riddering, Schmidt & Howlett, LLP P.O. Box 352 Grand Rapids, MI 49503 Telephone Number: 616-336-6827					
Account or other number by which creditor identifies debtor:		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim dated: _____			THIS SPACE FOR COURT USE ONLY
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other Breach of Contract Damages					
2. Date debt was incurred: Prepetition/numerous dates		3. If court judgment, date obtained:			
Total Amount of Claim at Time Case Filed. \$2,589,684.56 (Unsecured)		(Secured)		(Priority) \$2,589,684.56 (Total)	
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.					
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges <u>at the time case filed</u> included in secured claim, if any: \$ _____					
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.					
7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).					
<small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>					
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.					
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. SEE ATTACHED					
10. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.					
ate 7 - 27 - 06 Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Michael S. McElwee, Attorney for Furukawa					
This Space For Court Use Only					

*P*enalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§ 152 and 3571.

FURUKAWA ELECTRIC EPSILON SENSOR DAMAGE SUMMARY

Category	Item	Cost in Japanese Yen	Cost in US Dollars
Legal Fees			\$122,773.51
Miscellaneous			\$120,076.00
Inventory	FENA		\$338,475.34
	Furukawa Mie	31,739,971.14	\$278,861.11
	Tokyo Cosmos	39,518,320.45	\$347,200.14
Total Inventory			\$964,536.59
Investment	Furukawa Mie	35,143,226.00	\$308,761.43
	Tokyo Cosmos	122,189,984.30	\$1,073,537.03
Total Investment			\$1,382,298.46
TOTAL DAMAGES		\$2,589,684.56	

NOTE: \$1 US = 113.82 Japanese Yen

LEGAL FEES

Item	Paid To	Date	Amount	Comments
Legal Fees	Varnum, Riddering, Schmidt & Howlett	6/1/2004	\$1,747.50	Invoice #649574
	Varnum, Riddering, Schmidt & Howlett	6/22/2004	\$2,718.41	Invoice #651552
	Varnum, Riddering, Schmidt & Howlett	7/28/2004	\$282.50	Invoice #653983
	Varnum, Riddering, Schmidt & Howlett	8/12/2004	\$198.75	Invoice #655173
	Varnum, Riddering, Schmidt & Howlett	9/16/2004	\$1,267.00	Invoice #657753
	Varnum, Riddering, Schmidt & Howlett	10/18/2004	\$5,306.75	Invoice #660242
	Varnum, Riddering, Schmidt & Howlett	11/16/2004	\$26,057.15	Invoice #662919
	Varnum, Riddering, Schmidt & Howlett	12/16/2004	\$14,220.40	Invoice #665054
	Varnum, Riddering, Schmidt & Howlett	1/21/2005	\$2,892.00	Invoice #667499
	Varnum, Riddering, Schmidt & Howlett	2/14/2005	\$10,123.30	Invoice #669332
	Varnum, Riddering, Schmidt & Howlett	3/14/2005	\$7,542.50	Invoice #671527
	Varnum, Riddering, Schmidt & Howlett	4/19/2005	\$7,735.00	Invoice #674415
	Varnum, Riddering, Schmidt & Howlett	6/16/2005	\$11,552.00	Invoice #678708
	Varnum, Riddering, Schmidt & Howlett	7/8/2005	\$4,238.75	Invoice #679498
	Varnum, Riddering, Schmidt & Howlett	7/14/2005	\$122.00	Invoice #680346
	Varnum, Riddering, Schmidt & Howlett	10/8/2005	\$26,769.50	Invoice #687673

Legal Fees As of 10/8/2005

\$122,773.51

MISCELLANEOUS COSTS

Item	Paid To/Charged By	Amount	Comments
Test Lab Fees	DTL	\$11,990.00	
Sample Parts		\$1,484.95	J.Wade Purchase
Delphi Deduction	Delphi	\$106,601.05	8/3/2004 GCN/PRR
			Parts Scrapped at Delphi
			Rework Fee at Delphi

Total Miscellaneous Costs **\$120,076.00**

FENA INVENTORY

Inventory Type	Quantity	Unit Price	Amount
Finished Goods	27,881	\$12.14	\$338,475.34

FURUKAWA MIE INVENTORY

Inventory Type	Part Number	Part Name	Part Type	Unit Price	Qty	Amount
Finished Goods	Q030131000-M00	DTS-04 STEERING SENSOR 26085186	R2961 26085186 (DTS-04)	1,120.00	18,000	20,160,000
Components	DTS-03 Stator			24.66	5,894	145,358
	DTS-03 Case			29.01	10,143	294,289
	DTS-03 Lower Rotor			30.88	10,018	309,396
	DTS-03 Geneva Dog			9.86	12,000	118,308
Total Components						867,351
Parts	P010366000-M30	AV/SS(W)(0.5F)(FAP)	R2087 AVSS0.5 White (W)FAP	3.70	6,000	22,200
	Q030015000-M00	AV/SS(V)(0.5F)	R2089 AVSS0.5F Purple (V)FAP	3.70	10,000	37,000
	Q030003000-M00	15406142	R2845 15406142(HSG)SENKO	49.30	5,508	271,544
	Q030004000-M00	15404970	R2844 15404970(TPA)SENKO	8.01	27,000	216,270
	Q030005000-M00	15401440	R2843 15401440(Terminal)SENKO	5.70	49,500	282,150
	Q030003000-M00	15406142	R2845 15406142(HSG)SENKO	49.30	60,800	2,997,440
	Q030004000-M00	15404970	R2844 15404970(TPA)SENKO	8.01	80,000	640,800
	Q030005000-M00	15401440	R2843 15401440(Terminal)SENKO	5.70	495,000	2,821,500
	Q030136000-M00	DTS-03 LOCKING PIN 1	R2962 DTS-03 Locking Pin	7.20	42,530	306,216
	Q030136000-M00	DTS-03 LOCKING PIN 1	R2962 DTS-03 Locking Pin	7.20	17,000	122,400
			R2963 DTS-04 Harness ASSY	80.00	29,951	2,396,080
			Processing Cost	20.00	29,951	599,020
Total Parts						10,712,620

Total Furukawa Mie Inventory

NOTE: All amounts in Japanese Yen
 31,739,971

TOKYO COSMOS INVENTORY

Inventory Type	Part Name	Part Number	Quantity	Units	Unit Price	Amount
Finished Goods	(Complete)		14,045		1,120.00	15,730,400
	(Bef. Torque Function Test)		471		1,120.00	527,520
	(Bef. Visual Inspection)		266		1,120.00	297,920
Total Finished Goods						16,555,840
Components	Stator	DT01	4,180		15.00	62,700
	Case	DT02	5,392		15.00	80,880
	Lower Rotor	DT03	3,247		16.00	51,952
	Geneva Dog	DT04	7,445		5.00	37,225
	Harness Assy	DT05	10,000		147.00	1,470,000
	Upper Rotor Assy	DT06	12,247		26.00	318,422
	C Ring	DT07	18,000		3.00	54,000
	Push Ring (1)	DT08	17,000		3.00	51,000
	Leaf Spring	DT09	11,567		1.00	11,567
	Spacer Ring	DT10	4,851		2.00	9,702
	Push Ring (2)	DT11	10,521		5.00	52,605
	Band Clamp	R2960	7,000		5.00	35,000
	Rotation Stop Pin	R2962	6,133		7.00	42,931
Total Components						2,277,984
Other Materials	PCB		5,695		50.48	287,484
	Element Substrate		7,992		141.18	1,128,311
	Brush T-2		4,954		11.82	58,556
	Output Substrate		18,119		43.57	789,445
	Chip Resistor		74,436		4.50	334,962
	Eyelet (Port Storage)		920,000		0.50	460,000
	Eyelet (Raw Matl Storage)		220,000		0.50	110,000
	T-2 Holder		102,532		1.33	136,368
	P-A Holder		78,600		2.71	213,006
	P-B Holder		77,200		2.71	209,212
	Conductive Adhesive		0.2 kg		142.00	28
	Adhesive E-108\		6 kg		4,205.62	25,234
	Grease Mori Coat HP300		3.5 kg		33,243.00	116,351
	0.65 Solder		12 kg		4,640.00	55,680
	Pkg Bar Code Label		2 Rolls		9,408.00	18,816
	Polishing Cloth		30 Rolls		34,500.00	1,035,000
Total Other Materials						4,978,451
Subcontractor Inventory	Eyelet		300,000		0.50	150,000
	Output Board		15,687		50.00	784,350
	Output Board		21.9 kg		6,200.00	135,780
	P-A Holder		72.1 kg		7,950.00	573,195
	Element Substrate		65,408		215.00	14,062,720
Total Subcontractor Inventory						15,706,045
Total Tokyo Cosmos Inventory						39,518,320

NOTE: All amounts in Japanese Yen

FURUKAWA MIE INVESTMENT

Equipment/Tooling	Inventory	Part Number	Part Name	Qty	Amount
Furukawa	U31296		Automatic Insert Press Machine	1	8,165,203
Furukawa	U31296		Plastic Parts Stocker 1021-26	1	1,460,100
Furukawa	U31297		Electric Wiring 1021-28	1	6,591,052
Furukawa	U51767		GM Contact Sensor Fixture 1021-29	1	331,127
Furukawa	U31326		GM Contact Sensor Applicator 1021-30	1	177,606
Furukawa	U31327		Function Checker 1021-31	1	16,944,788
Furukawa	U51666		P Brush Tooling 1021-40	1	1,473,350

Total Furukawa Mie Investment

35,143,226

NOTE: All amounts in Japanese Yen

TOKYO COSMOS INVESTMENT

	Equipment Name	Units	Value
1	1st Stage Welder Brush	1	4,422,000
2	2nd Stage Welder Brush	1	15,400,000
3	Element Substrate Auto Printing Machine	1	6,215,000
4	Crimping Machine	2	4,004,006
5	Weld Pressure Tester Brush	1	3,211,902
6	Injection Machine Brush	1	1,791,010
7	Weld Tester Brush	1	2,079,649
8	Output Substrate Printing Machine	1	1,436,994
9	Rotor Welder	2	2,452,938
10	Thermal Welder	2	1,546,596
11	Stator Injection Jig	1	251,321
12	C Ring Hand Press	1	1,167,383
13	Sound Tester	2	7,969,764
14	Cleaning Machine Improvement	1	220,000
15	Chip Resistor Mounter	1	2,947,195
16	Element Substrate Trimming Machine	1	4,581,368
17	Element Substrate Polishing Machine	1	2,200,000
18	Ultrasonic & Air Cleaning Equipment	1	1,738,000
19	Output Substrate Assembly Equipment	1	13,858,867
20	Conductive Adhesive Applicator	1	2,088,987
21	Harness Solder Applicator	1	6,138,763
22	Grease Applicator	3	3,294,828
23	Dispenser	4	219,450
24	Belt Oven Auto Board Receiver	1	2,948,000
25	Element Substrate In-circuit	1	1,650,000
26	Function Checker No. 1	1	7,000,000
27	Torque Offset Checker No. 1	1	3,800,000
28	Bar Code Maker	1	650,000
29	Bar Code Shipping System	1	1,939,300
30	Trays	Brush Tray Air Gun	1
		Brush Storage Box	1
		Low Humidity Storage Box	2
		PCB FG Inventory	1
		Completely Printed PCB	20
		Red Adhesive Hardening Tray	20
31	Jigs and Cleaning Baskets	Output PCB Hand Carry Jig	1
		Wire Clip Set Jig	2
		PCB Cleaning Board	140
		PCB Cleaning Set Color	280
		PCB Cleaing Dummy PCB	120
		After-Solder Shot Cleaning Basket	50
		PCB Cleaning Basket	20
32	Other	Drying Machine Timer	1
		Blue Tray L-Angle	1
		Glue Sensor	1
		Server PC	1
		Datalogger PC	1
		Durability Test Machine Conversion	1
		After-Drying Cooling Timer	1
		Adhesive Hardening Furnace Conversion	1
		PC Rack	1
		Mobile Rack Trays	3
		Racks	1

Total Tokyo Cosmos Investment	122,189,984
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NOTE: All amounts in Japanese Yen